

**Mekanisme GCG serta Pengaruhnya terhadap Kinerja Keuangan
Perusahaan (Studi Kasus pada Perusahaan Manufaktur yang
Terdaftar di BEI Periode 2013-2015)**

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ABSTRAK

Good corporate governance merupakan seperangkat peraturan untuk memperbaiki tata kelola suatu perusahaan dengan cara mengatur pola hubungan harmonis antara manajemen perusahaan, dewan komisaris, dewan direksi, pemegang saham, dan kelompok-kelompok kepentingan (stakeholders) lainnya untuk menciptakan nilai tambah bagi semua pihak yang berkepentingan. Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan institusional, kepemilikan manajerial, dewan komisaris independen, ukuran dewan direksi, dan ukuran komite audit terhadap kinerja keuangan perusahaan manufaktur yang terdaftar di BEI tahun 2013-2015. Kinerja keuangan diukur dengan Return on Equity (ROE).

Seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2013-2015 dijadikan sebagai populasi pada penelitian ini. Pemilihan sampel menggunakan metode purposive sampling berdasarkan kriteria, 50 perusahaan yang memenuhi kriteria tersebut. Hasil penelitian menunjukkan bahwa kepemilikan institusional dan ukuran dewan direksi berpengaruh signifikan terhadap kinerja keuangan, sedangkan kepemilikan manajerial, dewan komisaris independen, dan ukuran komite audit tidak berpengaruh terhadap kinerja keuangan.

Kata Kunci : Good Corporate Governance; Return on Equity (ROE); Kepemilikan institusional; Kepemilikan Manajerial; Dewan Komisaris Independen; Ukuran Dewan Direksi; Ukuran Komite Audit

**GCG Mechanism and Its Effect on the Financial Performance of
Companies (Case Study on Manufacturing Companies Listed on IDX
over the Period 2013 to 2015)**

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ABSTRACT

Good corporate governance is a set of rules to improve corporate governance of a company by setting the pattern of harmonious relationship between the company's management, board of commissioners, board of directors, shareholders and other stakeholders to create value added for all parties concerned. This study aims to determine the influence of institutional ownership, managerial ownership, independent board of commissioners, board of directors size, and audit committee size on the financial performance of manufacturing companies listed on IDX over the period in 2013 to 2015. The financial performance was measured using the Return on Equity (ROE).

All manufacturing companies listed in Indonesia Stock Exchange (IDX) over the period in 2013 to 2015 are population in this study. The sample selection using purposive sampling method based on the criteria, and 50 companies met these criteria. The results of this study indicate that institutional ownership and board of directors size have a significant influence on financial performance, while the managerial ownership, independent board of commissioners and audit committee size have no influence on the financial performance.

Keyword : Good Corporate Governance; Return on Equity (ROE); Institutional ownership; Managerial ownership; Independent board of commissioners; Board of Directors size; Audit Committee size.